

**Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) to Actual**
For the Year Ended December 31, 2007

	General Fund			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 16,814,117	\$ 16,814,117	17,208,365	\$ 394,248
Licenses & Permits	13,593	13,593	25,243	11,650
Intergovernmental	5,601,593	5,674,253	5,957,601	283,348
Charges for Services	2,769,826	2,772,326	2,520,207	(252,119)
Fines & Forfeits	1,408,356	1,408,356	1,671,990	263,634
Miscellaneous	3,218,336	3,279,746	4,080,370	800,624
Total Revenues	29,825,821	29,962,391	31,463,776	1,501,385
Expenditures				
General Government Services	14,447,142	13,953,002	12,684,352	1,268,650
Security of Persons & Property	15,167,170	15,510,761	14,765,396	745,365
Physical Environment	607,788	632,063	598,599	33,464
Transportation	-	-	-	-
Economic Environment	19,500	19,500	19,500	-
Mental & Physical Health	225,008	260,008	249,386	10,622
Culture & Recreation	198,515	211,665	204,312	7,353
Debt Service:				
Interest & Other Debt Service	-	-	-	-
Capital Outlays	20,776	20,776	29,711	(8,935)
Total Expenditures	30,685,899	30,607,775	28,551,256	2,056,519
Excess of Rev. Over (Under) Expend.	(860,078)	(645,384)	2,912,520	3,557,904
Other Financing Sources/(Uses)				
Proceeds from Sale of General Fixed Assets	655,930	655,930	849,387	193,457
Transfers-In	268,000	318,000	168,529	(149,471)
Transfers-Out	(4,326,912)	(5,139,156)	(4,100,757)	1,038,399
Total Other Financing Sources/(Uses)	(3,402,982)	(4,165,226)	(3,082,841)	1,082,385
Excess of Revenues and Other Financing Sources/ (Uses) Over (Under) Expenditures	(4,263,060)	(4,810,610)	(170,321)	4,640,289
Fund Balance as of January 1	12,416,800	15,841,788	15,841,788	-
Fund Balance as of December 31	\$ 8,153,740	\$ 11,031,178	\$ 15,671,467	\$ 4,640,289

**Schedule of Revenues, Expenditures, and
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For the Year Ended December 31, 2007

Special Revenue: Roads

	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 9,512,564	\$ 9,512,564	\$ 10,200,707	\$ 688,143
Licenses & Permits	25,000	25,000	30,546	5,546
Intergovernmental	14,924,211	14,924,211	9,441,980	(5,482,231)
Charges for Services	1,292,754	1,292,754	1,329,398	36,644
Fines & Forfeits	-	-	-	-
Miscellaneous	65,381	65,381	374,762	309,381
Total Revenues	25,819,910	25,819,910	21,377,393	(4,442,517)
Expenditures				
General Government Services	-	-	-	-
Security of Persons & Property	-	-	-	-
Physical Environment	1,165,772	1,173,684	995,302	178,382
Transportation	13,594,060	13,943,148	13,147,060	796,088
Economic Environment	-	-	-	-
Mental & Physical Health	-	-	-	-
Culture & Recreation	-	-	-	-
Debt Service:				
Interest & Other Debt Service	3,400	3,400	2,224	1,176
Capital Outlays	12,031,202	12,031,202	7,037,185	4,994,017
Total Expenditures	26,794,434	27,151,434	21,181,771	5,969,663
Excess of Rev. Over (Under) Expend.	(974,524)	(1,331,524)	195,622	1,527,146
Other Financing Sources/(Uses)				
Proceeds from Sale of General Fixed Assets	869,688	869,688	1,194,548	324,860
Transfers-In	27,000	27,000	10,547	(16,453)
Transfers-Out	(17,510)	(17,510)	(16,457)	1,053
Total Other Financing Sources/(Uses)	879,178	879,178	1,188,638	309,460
Excess of Revenues and Other Financing (Uses) Over (Under) Expenditures	(95,346)	(452,346)	1,384,260	1,836,606
Fund Balance as of January 1	6,969,650	10,172,763	10,172,763	-
Fund Balance as of December 31	\$ 6,874,304	\$ 9,720,417	\$ 11,557,023	\$ 1,836,606

**Schedule of Revenues, Expenditures, and
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For the Year Ended December 31, 2007

	Capital Projects Fund			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,700,100	\$ 1,700,100	\$ 2,687,095	\$ 986,995
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeits	-	-	-	-
Miscellaneous	200,000	200,000	312,563	112,563
Total Revenues	1,900,100	1,900,100	2,999,658	1,099,558
Expenditures				
General Government Services	5,000	5,000	120,087	(115,087)
Security of Persons & Property	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Mental & Physical Health	-	-	-	-
Culture & Recreation	-	-	-	-
Debt Service:	-	-	-	-
Interest & Other Debt Service	-	-	-	-
Capital Outlays	2,123,000	2,123,000	1,133,734	989,266
Total Expenditures	2,128,000	2,128,000	1,253,821	874,179
Excess of Rev. Over (Under) Expend.	(227,900)	(227,900)	1,745,837	1,973,737
Other Financing Sources/(Uses)				
Proceeds from Sale of General Fixed Assets	-	-	-	-
Transfers-In	1,000,000	1,000,000	88,718	(911,282)
Transfers-Out	(2,379,558)	(2,379,558)	(1,461,216)	918,342
Total Other Financing Sources/(Uses)	(1,379,558)	(1,379,558)	(1,372,498)	7,060
Excess of Revenues and Other Financing (Uses) Over (Under) Expenditures	(1,607,458)	(1,607,458)	373,339	1,980,797
Fund Balance as of January 1	5,247,449	4,816,648	4,816,648	-
Fund Balance as of December 31	\$ 3,639,991	\$ 3,209,190	\$ 5,189,987	\$ 1,980,797